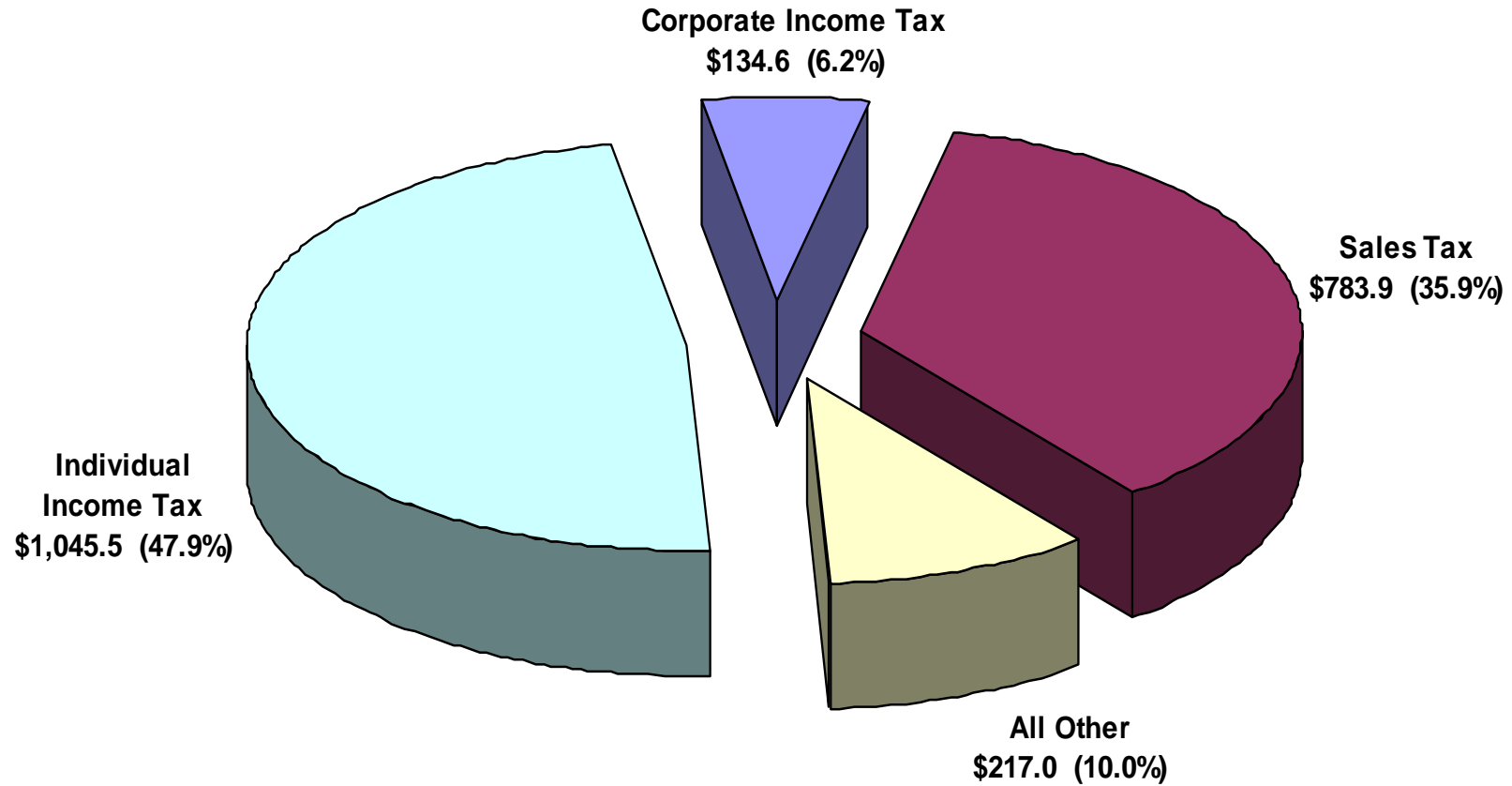
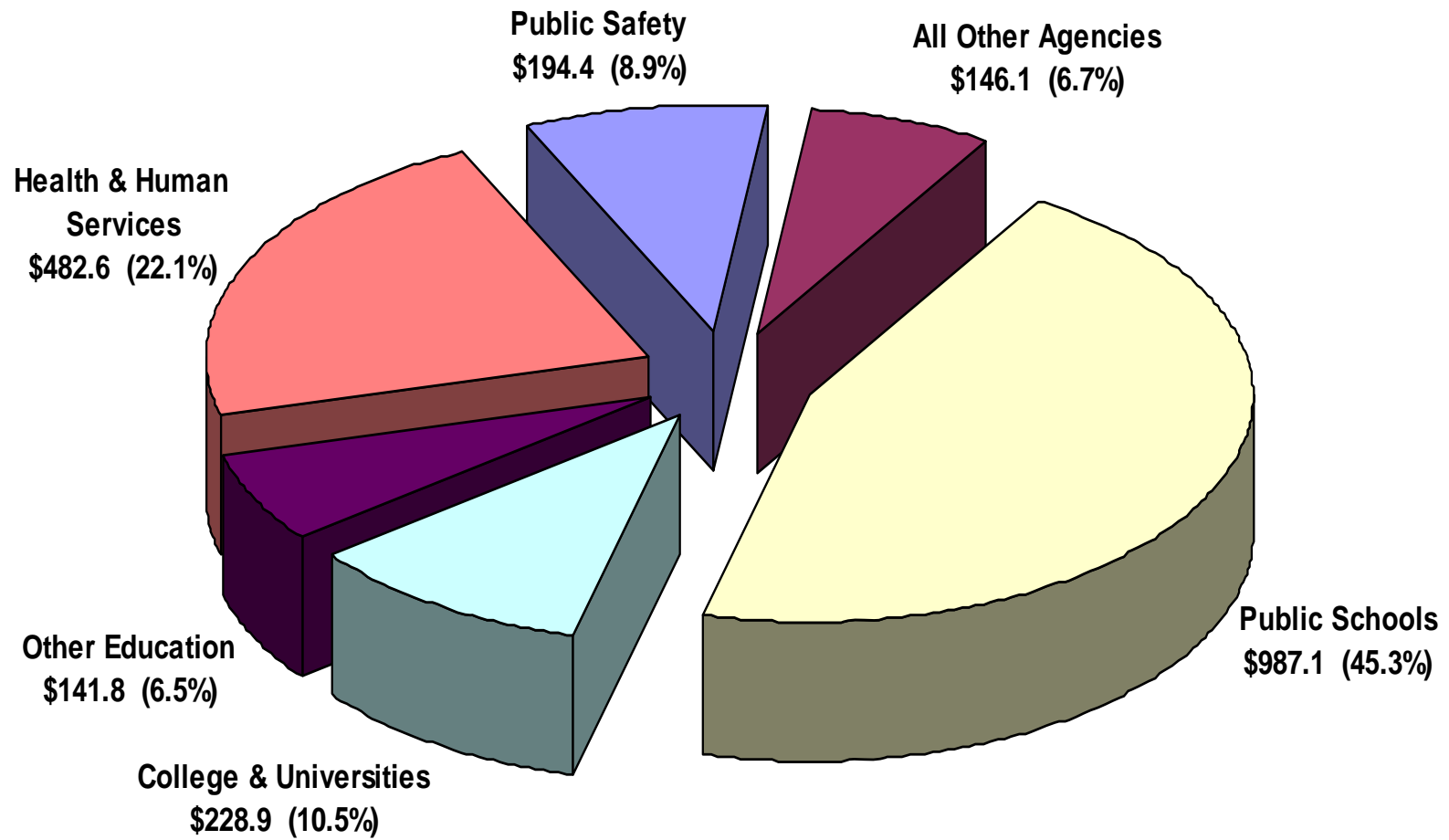


- I. Where do Public School Funds come from?
- II. How are the funds distributed?
- III. What is a Support Unit and how is it calculated?
- IV. What is Salary-based Apportionment?
- V. How much is a Support Unit worth?
- VI. What is Equalization and how is it applied?
- VII. How much is the Distribution Factor and how is it calculated?
- VIII. What is the payment distribution schedule?
- IX. How is a district's foundation payment calculated?
- X. Questions and Answers

**STATE OF IDAHO
FY 2006 GENERAL FUND
Millions of Dollars (% of total)**

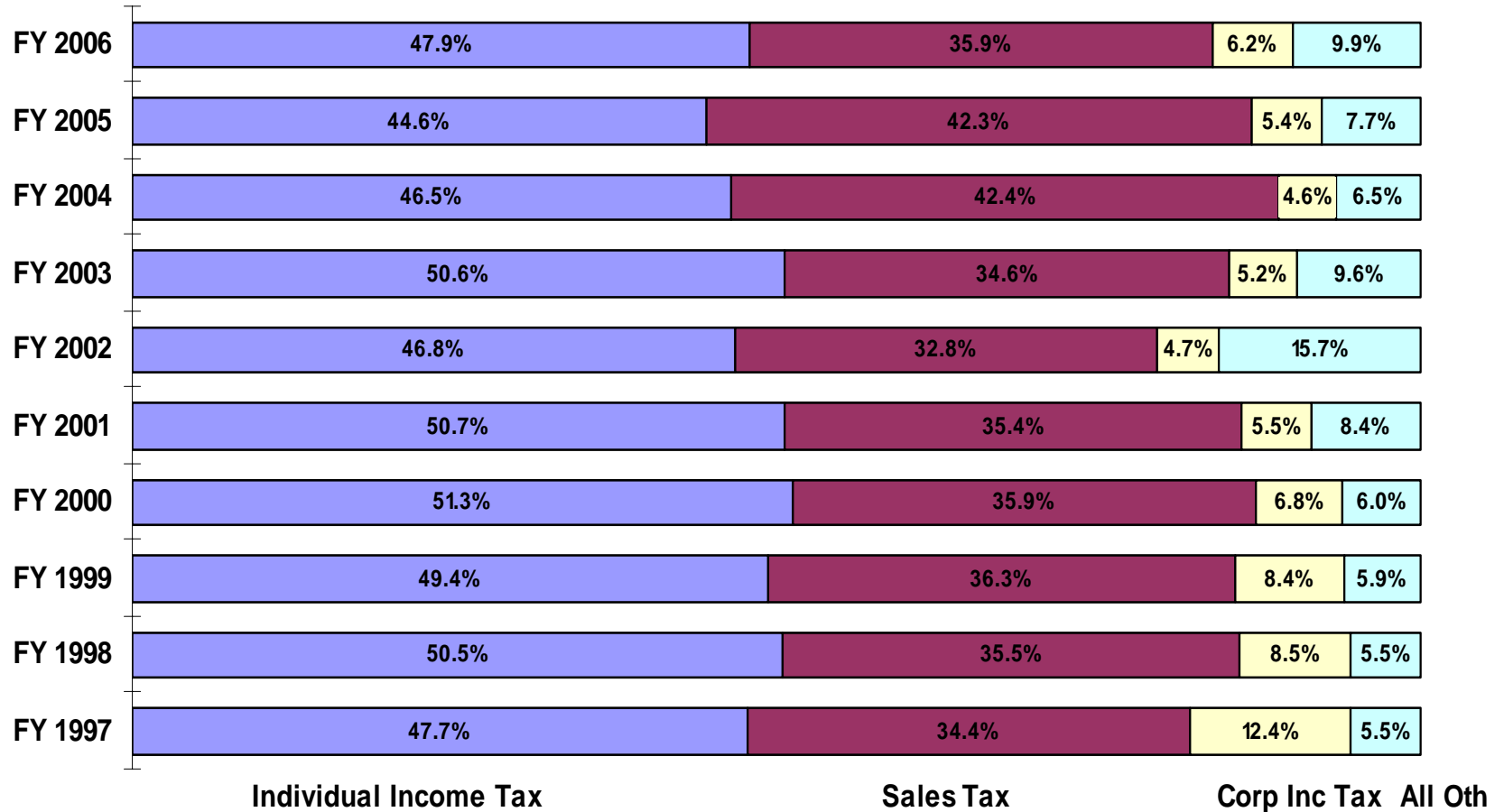


Total Revenue Available - \$2,180.9

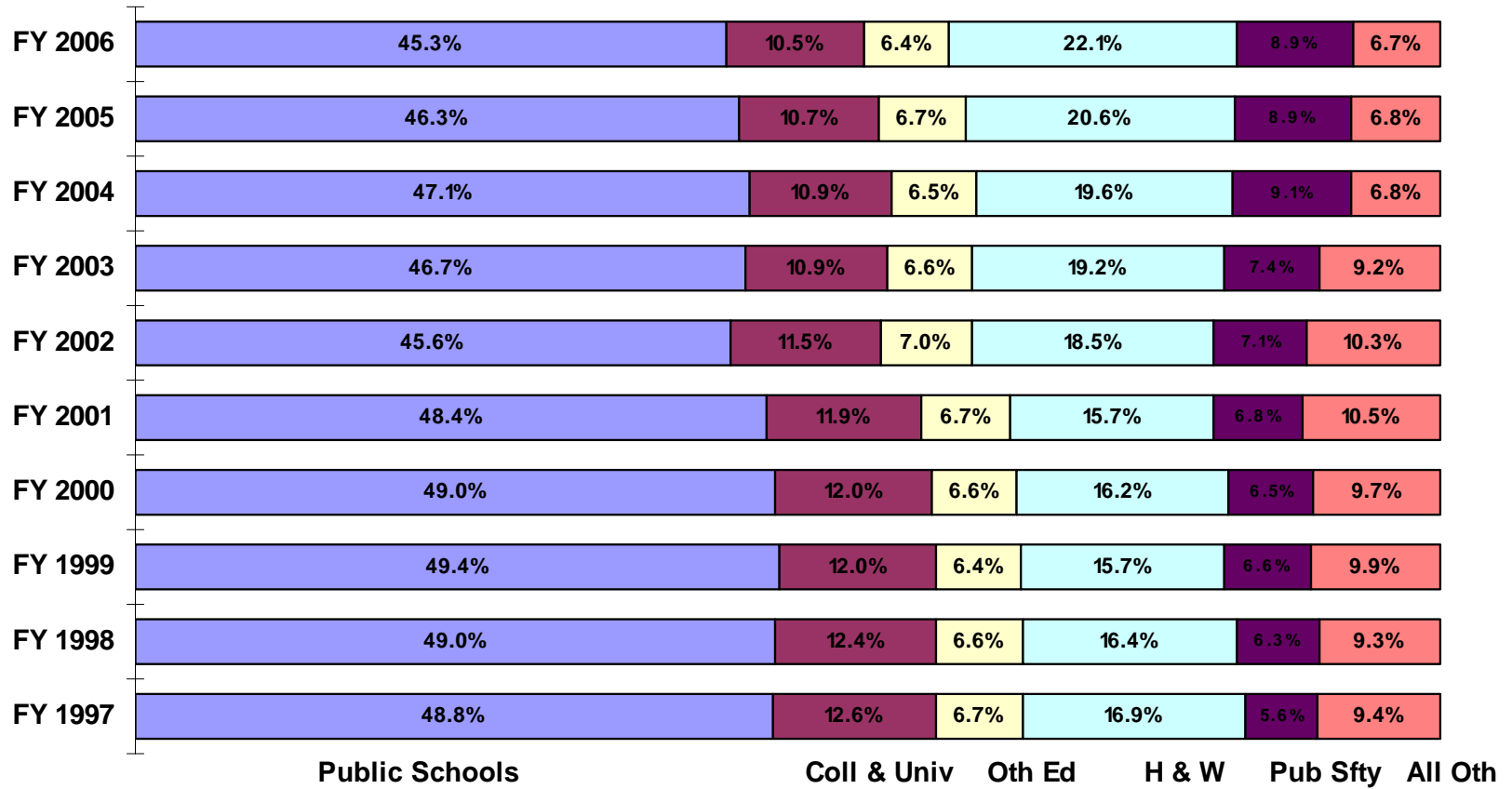


Total Appropriations - \$2,180.9

PERCENTAGE DISTRIBUTION OF GENERAL FUND REVENUES



PERCENTAGE DISTRIBUTION OF ORIGINAL GENERAL FUND APPROPRIATIONS



Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME. (Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

IDAHO CODE 33-1002 (6)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40	1 or more as computed
31 — 40.99 ADA.....	—	1
26 — 30.99 ADA.....	— .....	.85
21 — 25.99 ADA.....	— .....	.75
16 — 20.99 ADA.....	— .....	.6
8 — 15.99 ADA.....	— .....	.5
1 — 7.99 ADA.....	—	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
.....	23 ...grades 4,5,& 6.....	
.....	20 ...grades 1,2,& 3.....	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.0 ADA	15	4.0
33.6 to 51.6 ADA	13	2.8
16.6 to 33.5 ADA	12	1.4
1.0 to 16.5 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 — 749.99 ADA.....	16.....	28
300 — 399.99 ADA.....	14.5.....	22
200 — 299.99 ADA.....	13.5.....	17
100 — 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7–12.....	.....	8
Grades 9–12.....	.....	6
Grades 7– 9.....	.....	1 per 14 ADA
Grades 7– 8.....	.....	1 per 16 ADA

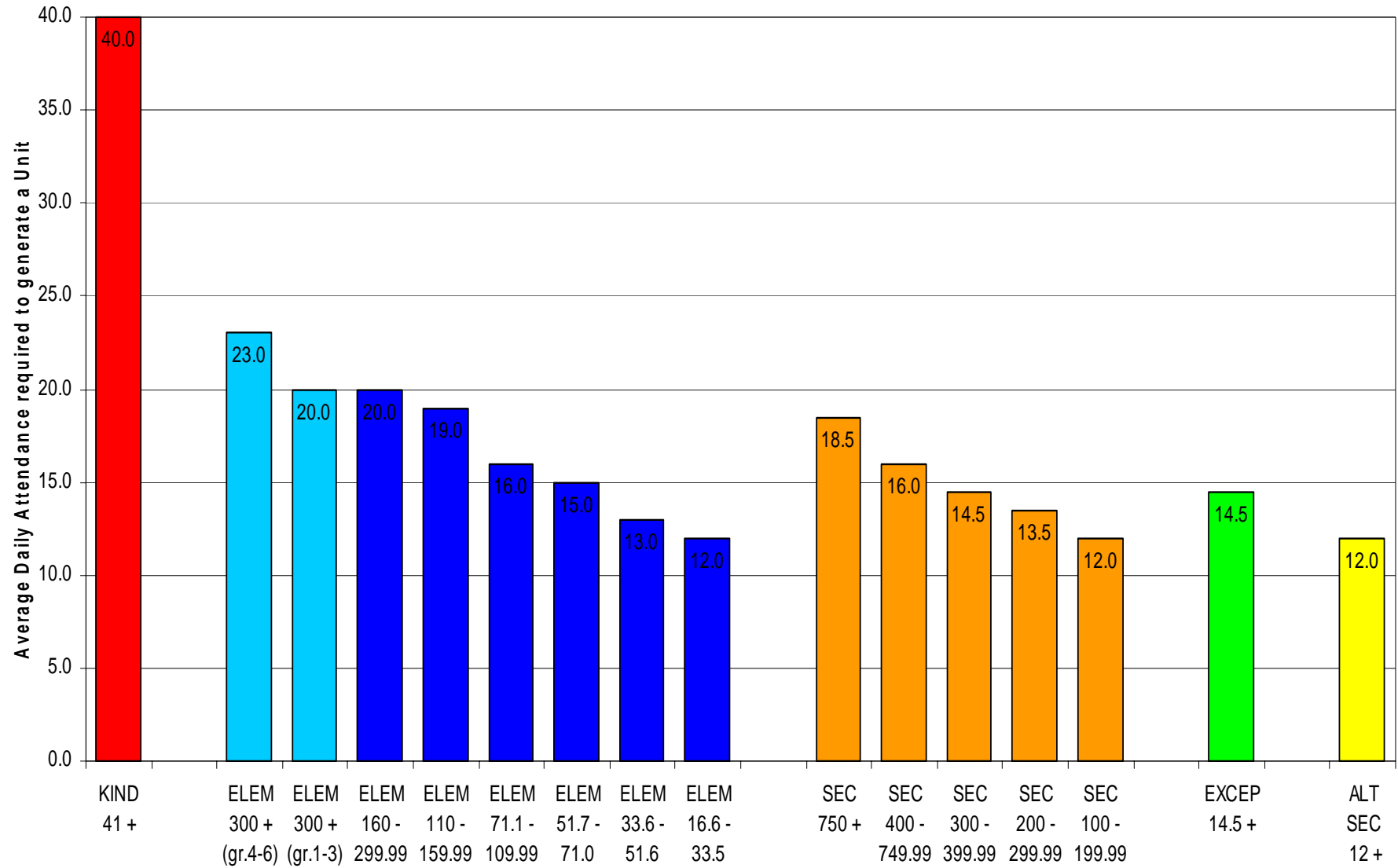
COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5	1 or more as computed
12 — 13.99.....	—	1
8 — 11.99.....	— .....	.75
4 — 7.99.....	— .....	.5
1 — 3.99.....	— .....	.25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	1 or more as computed

ADA Per Support Unit



Average Daily Attendance by Category in District / Separate School

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. ---Each instructional and administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

Years	BA	BA + 12	BA + 24	MA BA + 36	MA + 12 BA + 48	MA + 24 BA + 60	MA + 36 ES / DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

In determining the experience factor, the actual years of teaching or administrative service in an accredited public school or in an accredited private or parochial school shall be credited.

In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by the state board of education or a regional accrediting association, shall be allowed.

Instructional	Base Salary	% Increase	11- year CAGR	Actual Salaries	Salary-Based Apportionment	Amount Difference	% Diff	Actual FTE	SBA FTE	Diff
2005-2006	\$23,210	0.0%	1.68%							
2004-2005	\$23,210	0.0%								
2003-2004	\$23,210	0.0%		\$627,301,544	\$534,574,095	\$92,727,449	17.3%	14,751.5	14,359.0	392.5
2002-2003	\$23,210	0.0%		\$598,315,827	\$511,894,070	\$86,421,757	16.9%	14,436.9	13,925.1	511.8
2001-2002	\$23,210	5.5%		\$591,896,898	\$503,886,765	\$88,010,133	17.5%	14,509.9	13,781.0	728.9
2000-2001	\$22,000	5.2%		\$558,459,858	\$472,432,790	\$86,027,068	18.2%	14,449.1	13,742.6	706.5
1999-2000	\$20,915	3.0%		\$525,848,429	\$447,524,847	\$78,323,582	17.5%	14,388.2	13,746.2	642.0
1998-1999	\$20,306	3.0%		\$502,983,086	\$428,968,703	\$74,014,383	17.3%	14,249.5	13,652.6	596.9
1997-1998	\$19,715	0.0%		\$478,242,476	\$414,253,081	\$63,989,395	15.4%	14,039.0	13,568.0	471.0
1996-1997	\$19,715	2.0%		\$457,878,989	\$406,691,501	\$51,187,488	12.6%	13,870.0	13,433.0	437.0
1995-1996	\$19,328	0.0%								
1994-1995	\$19,328									
Administrative	Base Salary	% Increase	11- year CAGR	Actual Salaries	Salary-Based Apportionment	Amount Difference	% Diff	Actual FTE	SBA FTE	Diff
2005-2006	\$33,760	0.0%	1.49%							
2004-2005	\$33,760	0.0%								
2003-2004	\$33,760	0.0%		\$71,856,851	\$63,099,900	\$8,756,951	13.9%	1,030.9	1,003.8	27.1
2002-2003	\$33,760	0.0%		\$71,254,324	\$62,223,390	\$9,030,934	14.5%	1,045.6	986.4	59.2
2001-2002	\$33,760	0.0%		\$70,916,829	\$60,116,358	\$10,800,471	18.0%	1,048.1	974.8	73.3
2001-2002	\$33,760	5.5%		\$71,657,443	\$60,176,625	\$11,480,818	19.1%	1,075.7	966.1	109.6
2000-2001	\$32,000	4.6%		\$67,156,529	\$56,201,069	\$10,955,460	19.5%	1,057.4	961.8	95.6
1999-2000	\$30,599	3.0%		\$63,622,093	\$54,088,392	\$9,533,701	17.6%	1,049.5	961.1	88.4
1998-1999	\$29,708	3.0%		\$60,045,059	\$51,916,811	\$8,128,248	15.7%	1,026.2	952.9	73.3
1997-1998	\$28,843	0.0%		\$56,297,352	\$49,802,540	\$6,494,812	13.0%	996.0	930.0	66.0
1996-1997	\$28,843	0.5%		\$53,524,436	\$49,180,850	\$4,343,586	8.8%	973.0	919.0	54.0
1995-1996	\$28,700	0.0%								
1994-1995	\$28,700									
Classified	Base Salary	% Increase	11- year CAGR	Actual Salaries	Salary-Based Apportionment	Amount Difference	% Diff	Actual FTE	SBA FTE	Diff
2005-2006	\$18,648	0.0%	2.00%							
2004-2005	\$18,648	1.0%								
2003-2004	\$18,463	0.0%		\$133,421,382	\$91,026,482	\$42,394,900	46.6%	5,299.8	4,881.3	418.5
2002-2003	\$18,463	0.0%		\$129,488,188	\$88,506,083	\$40,982,105	46.3%	5,260.2	4,793.7	466.5
2002-2003	\$18,463	0.0%		\$126,602,571	\$88,654,440	\$37,948,131	42.8%	5,229.7	4,733.6	496.1
2001-2002	\$18,463	5.5%		\$126,913,309	\$87,170,965	\$39,742,344	45.6%	5,343.6	4,685.1	658.5
2000-2001	\$17,500	7.8%		\$118,628,629	\$82,930,192	\$35,698,437	43.0%	5,234.4	4,672.4	562.0
1999-2000	\$16,232	3.0%		\$111,189,460	\$76,628,688	\$34,560,772	45.1%	5,200.0	4,673.8	526.2
1998-1999	\$15,759	3.0%		\$104,093,255	\$73,914,946	\$30,178,309	40.8%	5,089.9	4,642.0	447.9
1997-1998	\$15,300	0.0%		\$96,505,168	\$71,859,426	\$24,645,742	34.3%	4,910.0	4,636.0	274.0
1996-1997	\$15,300	2.0%		\$89,152,789	\$70,927,724	\$18,225,065	25.7%	4,654.0	4,636.0	18.0
1995-1996	\$15,000	0.0%								
1994-1995	\$15,000									
Total				Actual Salaries	Salary-Based Apportionment	Amount Difference	% Diff	Actual FTE	SBA FTE	Diff
2005-2006										
2004-2005				\$832,579,777	\$688,700,477	\$143,879,300	20.9%	21,082.2	20,244.1	838.1
2003-2004				\$807,883,431	\$668,506,375	\$139,377,056	20.8%	20,823.4	19,881.6	941.8
2002-2003				\$795,835,227	\$660,664,868	\$135,170,359	20.5%	20,714.7	19,633.5	1,081.2
2001-2002				\$790,467,650	\$651,234,355	\$139,233,295	21.4%	20,929.2	19,432.2	1,497.0
2000-2001				\$744,245,016	\$611,564,051	\$132,680,965	21.7%	20,740.9	19,376.8	1,364.1
1999-2000				\$700,659,982	\$578,241,927	\$122,418,055	21.2%	20,637.7	19,381.1	1,256.6
1998-1999				\$667,121,400	\$554,800,460	\$112,320,940	20.2%	20,365.6	19,247.5	1,118.1
1997-1998				\$631,044,996	\$535,915,047	\$95,129,949	17.8%	19,945.0	19,134.0	811.0
1996-1997				\$600,556,214	\$526,800,075	\$73,756,139	14.0%	19,497.0	18,988.0	509.0
1995-1996										
1994-1995										

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Average Index 2004-2005	(C) Base Salaries FY 2005 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) × (C)	(E) Statewide Average Salary Apportionment Per Unit (A) × (D)	(F) Benefit Apportionment Per Unit (E) × 18.04%
Instructional Staff	1.100	1.59045	\$23,210	\$36,914	\$40,605	\$7,325
Administrative Staff	0.075	1.86179	\$33,760	\$62,854	\$4,714	\$850
Noncertified Staff	0.375	N/A	\$18,648	\$18,648	\$6,993	\$1,262
Total					\$52,312	\$9,437

Benefit Apportionment

PERSI Employer Rate	10.39%
Social Security	6.20%
Medicare	1.45%
	18.04%

Estimated Per Unit Dollar Equivalent

Statewide Average Salary Apportionment	\$52,312
Benefit Apportionment	9,437
Entitlement (Distribution Factor FY 2005)	24,450
Total	\$86,199

Per Kindergarten student (40) \$2,154.98

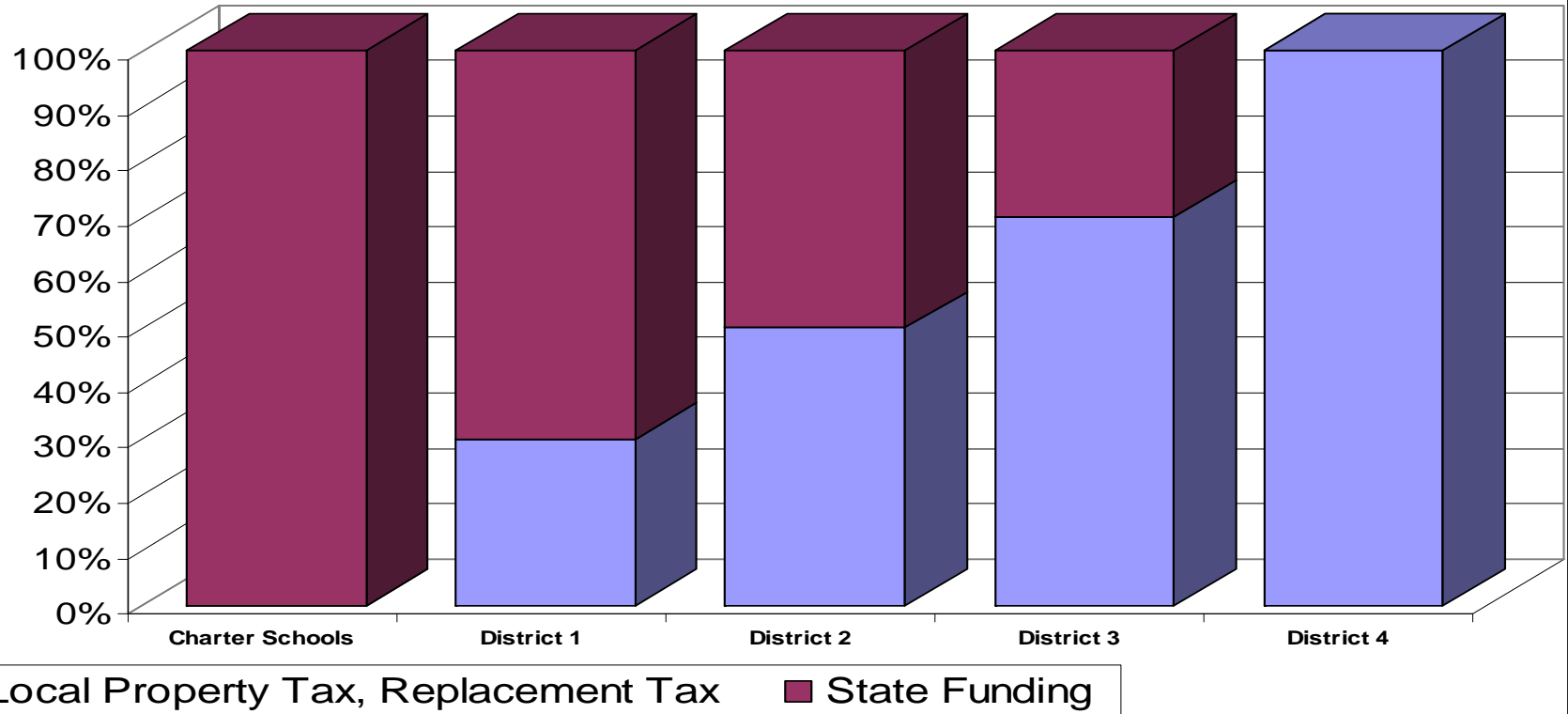
≥ 300	Per Elementary 1-3 student (20)	\$4,309.95
160 to 299.99	Per Elementary 4-6 student (23)	\$3,747.78
110 to 159.99	Per Elementary 1-6 student (19)	\$4,309.95
71.1 to 109.99	Per Elementary 1-6 student (19)	\$4,536.79
51.7 to 71.99	Per Elementary 1-6 student (16)	\$5,387.44
33.6 to 51.69	Per Elementary 1-6 student (15)	\$5,746.60
16.6 to 33.59	Per Elementary 1-6 student (13)	\$6,630.69
	Per Elementary 1-6 student (12)	\$7,183.25

≥ 750	Per Secondary 7-12 student (18.5)	\$4,659.41
400 to 749.99	Per Secondary 7-12 student (16)	\$5,387.44
300 to 399.99	Per Secondary 7-12 student (14.5)	\$5,944.76
200 to 299.99	Per Secondary 7-12 student (13.5)	\$6,385.11
100 to 199.99	Per Secondary 7-12 student (12)	\$7,183.25

Per Exceptional student (14.5) \$5,944.76

Per Alternative Secondary student (12) \$7,183.25

Equalization



	Charter Schools	District 1	District 2	District 3	District 4
(A) Total Support (based on units x est. dist. factor, plus salary-based apportionment)	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
(B) Adjusted Market Value (prior year-end)	NA	\$525,000,000	\$875,000,000	\$1,225,000,000	\$1,750,000,000
(C) Local Property Tax (.003), plus Replacement Tax (.001)	NA	\$2,100,000	\$3,500,000	\$4,900,000	\$7,000,000
(D) State Funding (A) - (C)	\$7,000,000	\$4,900,000	\$3,500,000	\$2,100,000	\$0

	2004-2005	2005-2006	Increase / (Decrease)	% Change
1 APPROPRIATIONS				
a. General Account	\$889,706,500	\$912,110,000	\$22,403,500	2.5%
b. Property Tax Replacement	75,000,000	75,000,000	0	0.0%
TOTAL GENERAL FUND REVENUES	\$964,706,500	\$987,110,000	\$22,403,500	2.3%
c. Dedicated Accounts	\$38,207,800	\$40,532,800	\$2,325,000	6.1%
d. Cigarette and Lottery Taxes	4,700,000	4,700,000	0	0.0%
TOTAL DEDICATED REVENUES	\$42,907,800	\$45,232,800	\$2,325,000	5.4%
TOTAL STATE REVENUES	\$1,007,614,300	\$1,032,342,800	\$24,728,500	2.5%
e. Federal Funds	\$157,980,000	\$165,000,000	\$7,020,000	4.4%
TOTAL REVENUES	\$1,165,594,300	\$1,197,342,800	\$31,748,500	2.7%
2 PROGRAM DISTRIBUTION				
a. Property Tax Replacement	\$75,000,000	\$75,000,000	\$0	0.0%
b. Transportation	57,600,000	60,521,600	2,921,600	5.1%
c. Border Contracts	800,000	800,000	0	0.0%
d. Exceptional Contracts and Tuition Equivalents	5,000,000	5,750,000	750,000	15.0%
e. Floor	1,300,000	395,500	(904,500)	-69.6%
f. Program Adjustments	300,000	400,000	100,000	33.3%
g. Salary-based Apportionment	684,339,900	697,958,200	13,618,300	2.0%
h. Teacher Incentive Award (Nat'l Bd Cert)	696,400	696,400	0	0.0%
i. State Paid Employee Benefits	123,454,900	124,911,700	1,456,800	1.2%
j. Unemployment	1,250,000	1,250,000	0	0.0%
k. Early Retirement Payout	4,000,000	4,600,000	600,000	15.0%
l. Substance Abuse	4,700,000	4,700,000	0	0.0%
m. Bond Levy Equalization Support Program	2,000,000	4,527,500	2,527,500	126.4%
Building Student Success:				
n. Technology Grants	8,400,000	9,500,000	1,100,000	13.1%
o. Idaho Reading Initiative	2,800,000	2,800,000	0	0.0%
p. Limited English Proficient (LEP)	4,850,000	5,060,000	210,000	4.3%
q. Idaho Digital Learning Academy	450,000	900,000	450,000	100.0%
Professional Development:				
r. Gifted and Talented (Teacher Training)	500,000	500,000	0	0.0%
s. Federal Funds for Local School Districts	157,980,000	165,000,000	7,020,000	4.4%
t. School Facilities Funding	8,922,500	8,922,500	0	0.0%
u. HB 315 Facilities Transfer (Whitepine)	377,500	0	(377,500)	-100.0%
TOTAL DISTRIBUTIONS	\$1,144,721,200	\$1,174,193,400	\$29,472,200	2.6%
Education Stabilization Funds	\$0	\$0	\$0	NA
3 NET STATE FUNDING AVAILABLE	\$20,873,100	\$23,149,400	\$2,276,300	10.9%
4 SUPPORT UNITS	12,870.0	13,150.0	280.0	2.2%
5 NET STATE FUNDING PER SUPPORT UNIT	\$1,622.00	\$1,760.00	\$138.00	8.5%
(includes \$300 for Safe Environment Provisions)				
6 EQUALIZATION				
Adjusted Market Value	\$76,600,000,000	\$81,500,000,000	\$4,900,000,000	6.4%
Urban renewal	1,550,000,000	1,550,000,000	0	0.0%
Rural Electric Association (REA)	135,000,000	135,000,000	0	0.0%
Mines Net Profit Decrease	0	0	0	NA
Total Market Value	\$78,285,000,000	\$83,185,000,000	\$4,900,000,000	6.3%
Equalization Rate X	0.00398	X 0.00392		
Total Equalization	\$311,504,804	\$326,240,000	\$14,735,196	4.7%
District Taxes not Equalized	(17,700,000)	(24,650,000)	(6,950,000)	39.3%
7 NET EQUALIZATION	\$293,804,804	\$301,590,000	\$7,785,196	2.6%
8 NET EQUALIZATION PER SUPPORT UNIT	\$22,828.00	\$22,935.00	\$107.00	0.5%
9 DISTRIBUTION FACTOR	\$24,450.00	\$24,695.00	\$245.00	1.0%

**STATE SCHOOL SUPPORT PROGRAM
DISTRIBUTION SCHEDULE (Idaho Code 33-1009)
2005-2006 School Year**

REGULAR SUPPORT PROGRAM

Distribution Date	Public School Support	Public School Income *	Total Available	Percent
Aug-15-2005 **	\$175,360,720		\$175,360,720	19.40%
Sep-30-2005 **	175,360,720		175,360,720	19.40%
Nov-15-2005 **	175,360,720		175,360,720	19.40%
Feb-15-2006	175,360,720	\$13,541,400	188,902,120	20.90%
May-15-2006	175,360,720		175,360,720	19.40%
Jul-14-2006		13,541,400	13,541,400	1.50%
	<u>\$876,803,600</u>	<u>\$27,082,800</u>	<u>\$903,886,400</u>	<u>100.00%</u>

SPECIAL DISTRIBUTIONS

\$9,500,000	Technology Grants
10,000,000	Charter School Advance Payments
5,060,000	Limited English Proficiency
4,600,000	Early Retirement Incentive
2,800,000	Reading Initiative
1,250,000	Unemployment
696,400	Teacher Incentive Awards (plus benefits)
500,000	Gifted / Talented (teacher training)
900,000	Idaho Digital Learning Academy
<u>\$35,306,400</u>	Total

DISTRIBUTION OF LOTTERY DIVIDENDS (Idaho Code 33-905)

Lottery dividend monies deposited in the School District Building Account shall be distributed to school districts and charter schools no later than August 31, 2005. The distribution shall be in the proportion that the 2004-2005 average daily attendance (A.D.A.) of the school district or charter school bears to the total statewide ADA. Approximately \$8,922,500 will be available to distribute to school districts and charter schools.

PROPERTY TAX REPLACEMENT (Idaho Code 33-1002D)

Property Tax Replacement will be paid on December 20 and June 20 from the Public School Income Fund. See Property Tax Replacement Schedule to determine your district's distribution amount for 2005-2006.

* Estimated revenues which may be available on the dates indicated.

** Payments made to school districts and charter schools in August, October and November are advance payments for the current year and will be based upon payments from the public school income fund for the preceding school year. Each school district or charter school shall receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payment to all school districts and charter schools for the preceding year.

FOUNDATION PROGRAM CALCULATION JULY 15, 2005

1. UNITS	66.0
	PROTECTED UNITS
2. ENTITLEMENT @ \$24,450.00 per unit	\$1,613,700.00
3. SALARY APPORTIONMENT	3,495,480.31
4. SUPPORT subtotal (line 2 plus line 3)	5,109,180.31
5A. ADJUSTED MARKET VALUE (12/31/2003)	358,639,938
5B. URBAN RENEWAL (12/31/2003)	3,264,263
5C. RURAL ELECTRIC ASSOCIATION MARKET VALUE EQUIVALENT	0
5D. MINES NET PROFIT DECREASE	0
ADJUSTED MARKET VALUE EQUALIZATION (line 5A mult by .003)	1,075,919.81
PROPERTY TAX REPLACEMENT (prorated based on \$75 million cap)	349,548.00
UR, REA & MNP EQUALIZATION (sum of lines 5B, 5C, and 5D mult b	13,057.05
6. TOTAL EQUALIZATION	1,438,524.86
7. BASE SUPPORT (line 4 less line 6)	3,670,655.45
8. 2003-2004 BASE (90% of prior year base support excl. one-time money)	3,306,894.57
9. BASE SUPPORT FLOORED (line 7 or 8, whichever is greater)	3,670,655.45
10. BENEFIT APPORTIONMENT	630,584.65
11. BORDER CONTRACTS	0.00
12. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	0.00
13. TRANSPORTATION	337,852.05
14. ADJUSTMENTS	2.00
15. TOTAL SUPPORT (lines 9 through 14)	\$4,639,094.15
16. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$4,639,094.15
17. AUGUST PAYMENT	\$901,587.97
18. OCTOBER PAYMENT	902,648.67
19. NOVEMBER PAYMENT	901,878.30
20. FEBRUARY PAYMENT	915,843.88
21. MAY PAYMENT	876,365.24
22. CHARTER SCHOOL ADVANCE PAYMENT	0.00
23. PAID-TO-DATE	\$4,498,324.06
24. AMOUNT DUE THIS PAYMENT	\$140,770.09
25. OTHER STATE SUPPORT (not included in above payments)	
Replacement Tax	349,548.00
Lottery	46,813.00
State Technology Grants	50,004.22
Early Retirement Incentive	15,085.78
Limited English Proficient (LEP)	80,382.88
Safe and Drug-Free Schools Program	22,760.00
Idaho Reading Initiative	13,589.56
Driver's Education	5,582.50
Unemployment Insurance (paid directly to DOL fbo school district)	10,909.20
Bond Levy Equalization Support Program	22,376.21
Teacher Incentive - National Certification	0.00
Gifted / Talented - Teacher Training	3,554.00
26. RATIO	0.0051380190